



State of New Hampshire Department of Revenue Administration

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May 8, 2012

Town of Bethlehem
Board of Selectmen
2155 Main Street ~ PO Box 189
Bethlehem, NH 03574

RE: 2011 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

We are pleased to report that you have met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Item B.2 Inventory Program. Five of the properties reviewed did not reflect what was actually on the property as of April 1st. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4.a-c Current Use. The current use files still need some work in order to comply with applicable statutes and rules. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2&C.3 Religious, Educational, and Charitable Exemptions. The town does not have the BTLA form A-9 or A-12 for the current year, or does not conform to the time line required for submission, to comply with the state statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item D.1 Accuracy of Data. Of the property record cards sampled, nine properties were found to have material errors; two improved properties had more than 7.50% error rate and seven combined land and improved properties had more than 5% error rate. This does not meet the ASB Guidelines. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item D.2 Data Elements. *This is Advisory Only* and is reported to the ASB. There were five property record cards that had five discrepancies or greater on each property.

Item F.1. USPAP Compliance. The Assessor's report, based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 was found to be non-compliant. The information (PA-50 checklist) regarding the USPAP was submitted to the Board on April 9, 2012, by Josephine Belville, North District Supervisor and David Cornell, Assistant Director.

The Department has assisted many communities in areas that needed attention. Please feel free to call us anytime and we would be more than willing to assist in any way we can.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to those staff members assisting with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that your town-wide appraisal for 2011 did not meet the requirements pursuant to RSA75:8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution. We look forward to reviewing the plan to comply with these requirements as soon as one has been drafted.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephan W. Hamilton". The signature is fluid and cursive, with the first name "Stephan" being more prominent.

Stephan W. Hamilton, Director
Property Appraisal Division

cc: File